

2008 GENERAL SESSION FISCAL NOTE WORKSHEET XI (Revised Jan. 2008)

Agency: Utah State Office of Education

Bill Number HB 113

TITLE OF BILL: School Finance Disclosures

Requested by: Patrick Lee

Fax/Electronic Mail Transmittal To:

Office of the Legislative Fiscal Analyst
W310 State Capitol Complex
Salt Lake City, UT 84114-5310
538-1034 / Fax 538-1692

Name: _____

Date: _____

Fax Number: _____

Please return to Fiscal Analyst by: January 14, 2008

This Bill Takes Effect: ☐ On passage ☐ On July 1 ☒ 60 Days after session ☐ Other _____

Bill Carries Own Appropriation: ☐

FISCAL IMPACT OF PROPOSED LEGISLATION

	FY 2008 Supp.	FY 2009	FY 2010
A. REVENUE IMPACT BY SOURCE OF FUNDS			
1. General Fund			
2. Uniform School Fund - Education Fund			
3. Transportation Fund			
4. Collections			
5. Other Funds (List Below)	\$5,900,000	\$2,020,000	\$2,020,000
<u>Local School District Funds</u>			
6 Local Funds			
7. TOTAL	\$ 5,900,000	\$ 2,020,000	\$ 2,020,000

B. EXPENDITURE IMPACT:

By Source of Funds			
1. General Fund			
2. General Fund, One Time			
3. Uniform School Fund - Education Fund			
3. Transportation Fund			
4. Collections			
5. Other Funds (List Below)			
<u>Local School District Funds</u>	\$5,900,000	\$2,020,000	\$2,020,000
6. Local Funds			
7. TOTAL	\$ 5,900,000	\$ 2,020,000	\$ 2,020,000
By Expenditure Category			
1. Salaries, Wages and Benefits	\$2,020,000	\$2,020,000	\$2,020,000
2. Travel			
3. Current Expenses			
4. D.P. Current Expenses			
5. Capital Outlay			
6. D.P. Capital Outlay			
7. Other (Specify) Programming costs	\$3,880,000		
8. TOTAL	\$ 5,900,000	\$ 2,020,000	\$ 2,020,000

C. IMPACT IN FUTURE YEARS?

If no fiscal impact in the first two years, indicate any impact in future years, and explain. Also, indicate any significant changes in fiscal impact beyond the first two years. (Use back side, or attachment, if necessary.)

Von Hortin
Prepared By

Audit/Finance Spec. USOE
Title Agency

538-7670
Phone #

1/14/08
Date

D. Identify Sections of the Bill That Will Generate the Additional Workload or Cost Increase

Lines 28, 44-46, 32-33, and line 55

E. Expenditure Impact Details (Ties to totals in Section C)

List and document methodology and/or assumptions used in determining need for workload and cost increase.

List number, type, and step ranges of personnel required, including benefits.

List details of other impacted expenditure categories as shown in Section C.

List additional space requirements and cost associated with requirements of this bill.

(USE ATTACHMENTS IF NECESSARY.) We surveyed the school districts and charter schools for their estimation of what it would cost to implement this bill. Because each school district or charter school has their own fiscal system and method of reporting expenditures at the school level, the estimate needs to be made by each entity. Much of the first year cost is because of the short implementation deadline from line 28. With a longer implementation date it would cost much less. Responses from each district is available upon request. A summary is on the next tab labeled "Survey Summary."

F. No Fiscal Impact or Will Not Require Additional Appropriations?

Specify why this bill will have no fiscal impact on your agency or institution.

Specify how you will reallocate workloads, resources, or funding sources to eliminate need for additional appropriations.

(USE ATTACHMENTS IF NECESSARY.) NA

G. If Bill Carries Its Own Appropriation:

Indicate if the amount appropriated is adequate to meet the purposes of the bill.

Are there future additional costs anticipated beyond the appropriation in the bill? The bill carried no appropriation, therefore it would need to come from local district funds, which imposes immense pressure upon the various entities.

H. Impact on Local Governments, Businesses, Associations, and Individuals

Specify requirements in the bill that drive the impact on local governments.

*Indicate costs or savings that are **DIRECT and MEASURABLE**. If direct and measurable data are not available, are there areas that potentially could have a fiscal impact? (USE ATTACHMENT IF NECESSARY.)*

Local Governments: Local School Districts and Charter Schools would be left to bear the entire cost of this bill. The early implementation date is something that greatly inflates the costs. Most school districts responded that currently available resources would not be able to pick up the entire burden of this cost so a major portion is in additional personnel to meet the requirements of the bill.

Businesses and Associations: Additional taxes would need to be levied or services to students would need to be reduced to meet the requirements of this bill.

Individuals: